STAREX UNIVERSITY, GURUGRAM SCHOOL OF COMMERCE & MANAGEMENT



Ordinance, Scheme of Examination & Syllabus

Master of Commerce (M.Com)

(Post Graduate Program Effective From Year 2017-18)

(Approved by AC, BOM & Governing Body in its meetings held on 28.08.2017 & 29.08.2017)

Ordinance, Scheme of Examination and Syllabi

Master in Commerce (M.Com)

Saved as provided in the First Ordinance of the University, this Ordinance shall contain the following,

1. Title and Commencement

This Ordinance shall be called the Ordinance of Starex University and shall be effective from the Academic Session 2017-18.

2. Duration of the Course

The duration of M.Com Degree Course shall be of two academic years. Each year shall be divided in two Semesters i.e. semester-1, semester-2. Accordingly, the two years shall consist in four Semesters. However, a student is required to pass out the said Course within a maximum period of 4 years from the date of admission to 1st Semester where after he/she shall stand unfit for the Course.

3. Admission and Eligibility

B.Com or B.Com (Hons.)/BBA or B.A. with Economics/ Commerce/ Marketing/ Insurance as one of the subject with atleast 45% marks in aggregate from any recognized University.

4. Admission Schedule, Submission of Examination Forms and Fee

The admission schedule along with the last date for submission of admission forms and fee shall be fixed by the Vice-Chancellor from time to time and displayed by the University. Date of Examinations and fee shall be fixed by the Vice-Chancellor and notified by the Controller of Examinations.

5. Change of Branch/ Discipline

A student will be entitled to change/switch over Branch/Discipline within 15 days after the commencement of Academic Session where after no change will be allowed. Such a student must be eligible for admission to the Branch/Discipline intended to be admitted to.

6. Promotion to Higher Semester(s)

The student shall be promoted to 2^{nd} and 4^{th} Semester automatically without any condition of passing minimum number of papers. For promotion from 2^{nd} to 3^{rd} Semester, the student shall have to clear at least 50% papers of 1^{st} and 2^{nd} Semester taken together.

7. Reappear Examinations

Re-appear Examinations for odd Semester will be held along with the regular semester examinations of these semesters in December and those of even Semesters along with the regular examinations of these Semesters in May. However, the re-appear examination of 4th Semester may be held in December along with the odd Semester examinations.

8. Medium of Instruction and Examination

The medium of instructions and writing question papers shall be both in English and Hindi.

9. Type of Examinations

Wherever not otherwise provided in any Course Ordinance there will be two types of Examinations.

- a) **End term:** End term Examination shall be held at the end of each Semester and will cover the entire syllabus for that Semester. First and Third Semester Examinations shall ordinarily be held in the month of December and Second and Fourth Semester Examinations in the month of May.
- b) **Internal Test:** There may be one/two Internal Assessment test(s) in each Semester. Each Internal Assessment test will cover the syllabus taught up to the date of test.

10. Scheme of Examinations

25% marks of the total marks of the concerned subject shall be earmarked for Internal Assessment.

a) Distribution of Marks

i) Theory 75

ii) Internal Assessment 25

For Practical Lab Based- Discipline Specific Elective Papers, there shall be 4 credit hours for lecture of Max. Marks 60 in theory and 1 credit hour (2 Practical Periods per week per batch) for practical lab of Max. Marks 40.

b) Pass Percentage

Theory:

- i) 40% marks in written paper.
- ii) 40% marks in written paper and Internal Assessment taken together

Practical: (Wherever provided)

- i) 40% marks in Practical paper
- ii) 40% marks in Practical and Internal Assessment taken together

Viva-Voce: (Wherever provided)

i) 40% marks in Viva-Voce separately.

Note:

- i) In case, a student fails to secure 25% marks in Internal Assessment in Theory of a particular subject, he/she shall be detained from appearing in the Theory paper examination of that Subject and so for Practical exam (Wherever provided).
- ii) A list of detained students and the students detained due to shortage of attendance shall be forwarded to the Examination Branch by the School/Faculty before a week from the date of commencement of examinations.

c) Components of Internal Assessment

The Internal Assessment marks shall comprise the following,

i) Attendanceii) Internal Test10 Marks10 Marks

iii) Assignment/Seminar/Presentation etc. 05 Marks

- 1) In case, a student is detained from appearing in the Examination of Theory and/or Practical having failed to secure 25% marks in Internal Assessment, he/she may improve the same for appearing in the relevant subsequent Examination. In all other cases, the marks of Internal Assessment shall be carried forward for the subsequent examination.
- 2) The concerned teacher shall preserve the records of the Internal Assessment and shall make the same available as and when required.
- 3) The concerned School/Faculty shall display the marks of Internal Assessment on the Notice Board for information of the students.

11. Eligibility to appear in the Examination

The Student should fulfill the following criteria to be eligible for appearing in the end term examination,

- i) He/she should bear a good moral character.
- ii) He/she should be on the rolls of the University during the Semester.
- He/she should have not less than 75% of the attendance during the respective Semester. In case, a student fails to secure the prescribed percentage of lectures either in Theory or Practical, he/she shall be detained from appearing in the said part of examination (Theory or practical or both, as the case may be).
- iv) He/she should not be a defaulter of payment of tuition fee or any other dues of the University and no disciplinary action should be pending against him/her.

Note:

In case, a student fails to secure 75% attendance in Theory or Practical or both, he/she will be detained from appearing in Theory or Practical or both examinations, as the case may be.

12. Exemption from Attendance/ Condonation of Shortage of Attendance

The shortage of attendance can be condoned/ relaxed as under,

S.No.	Category for Exemption/Condonation of lectures/attendance	Ground for Exemption/Condonation	Competent Authority
*1	All periods of the day of Blood donation	Voluntarily blood donation to the blood bank	Dean of the School/Faculty
*2	All periods of the day of Examination	For appearing in the supplementary Examinations (Th./Pr./Vive-Voce)	-do-
*3	10 Days attendance during a Semester	For participation in University or Inter University/College Sports Tournaments / Youth Festivals, NCC/NSS camps/ University Educational Excursions	-do-

*Provided that:

- 1. He/she has obtained prior approval of the Dean of School/faculty.
- 2. Credit may be given only for the days on which lectures were delivered or tutorials or practical work done during the period of participation in the aforesaid events.

S.No.	Category for Exemption/Condonation of lectures/attendance	Ground for Exemption/Condonation	Competent Authority	
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4	Condonation/Relaxation up to 5% during a Semester	Genuine reason such as illness, transfer of parents, sudden death in blood relation, on production of proof.	1. The concerned Dean of his own or on the recommendation of HOD 2. Vice-Chancellor of his own or on the recommendation of Concerned Dean
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13. Setting of Question Papers and Re-Checking, Evaluation/Re-evaluation of Answer book(s)

As per provisions in the First Ordinance and rules and regulations of the University.

14. Grace Marks

As per provisions in the First Ordinance of the University.

15. Improvement of Examination Result

A student may be permitted to improve his/her result subject to the following:

- i) The student will be permitted to appear in improvement examination as an ex-student with regular batches for the purpose of improvement of CGPA/Division.
- ii) Only one chance for improvement for a Semester will be given. The chance must be availed within a period of 1 year from passing the final examination.
- iii) In case the nature of result does not improve i.e. up to CGPA 5, 6, 7, 8 and 9, his/her improvement result shall be declared as "PRS" (Previous Result Stands).
- v) There will be no separate examination for improvement i.e. the student intending to improve his/her result shall appear along with the regular batches in accordance with the syllabus prescribed for the regular batches.

16. Issuance of DGS, Award of Degree

A student shall be issued Detailed Grade Statement for each examination and shall be awarded Degree on successful completion of the Course. The division and performance shall be indicated in the Degree as depicted in **Grading Method** against **Clause No. 20.**

17. Inter University Migration

- a)A student of this University may seek Migration as per provision in the First Ordinance of the University.
- b) Any student intending to seek Migration to this University may do so subject to the following,
 - i. The Migration cannot be claimed as a matter of right and shall subject to the availability of seat.
 - ii. The Migration shall be allowed only in 2^{nd} year (3^{rd} semester).
 - iii. The student must have pursued the previous exam(s) under Semester system.
 - iv. At least 50% papers passed by him/her in the previous Institute/University must have matched with the papers prescribed by this University.
 - v. Rest of the unmatched Subjects/Papers will be required to be passed by him/her from this University as deficient subjects/papers.

18. Choice Based Credit System

Definitions of Key Words

1. Academic Year:

Two consecutive (one odd + one even) Semesters constitute one academic year.

2. Choice Based Credit System (CBCS): The CBCS provides choice for students to select from the prescribed courses (core, elective or minor or soft skill courses). Usually referred to, as 'papers' is a component of a 3. Course: programme. All courses need not carry the same weight. The courses should define learning objectives and learning outcomes. A course may be designed to comprise lectures/ tutorials/laboratory work/ field work/ outreach activities/ project work/ vocational training/viva/ seminars/ term papers/assignments/ presentations/ self-study etc. or a combination of some of these. Under the CBSS, the requirement for awarding a 4. Credit Based Semester System (CBSS): degree or diploma or certificate is prescribed in terms of number of credits to be completed by the students. It is the product of grade point and number of credits 5. Credit Point: for a Course. 6. Credit: A unit by which the Course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week. 7. Cumulative Grade Point It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of Average (CGPA): total credit points secured by a student in various Courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places. 8. Grade Point: It is a numerical weight allotted to each letter grade on a 10-point scale. 9. Letter Grade: It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F. An educational programme leading to award of a 10. **Programme:** Degree, Diploma or certificate. 11. Semester Grade Point Average (SGPA): It is a measure of performance of work done in a semester. It is ratio of total credit points secured by a students in various courses registered in a Semester and the total course credits taken during that semester. It shall be expressed up to two decimal places. 12. Semester: Each semester will consist of 15-18 weeks of academic work equivalent to 90 actual teaching days in a Semester. The odd semester may be scheduled from July to December and even Semester from January to May/June.

13. Transcript and Detailed Grade Certificate/Statement (DGS):

Based on the earned credit points, a Detailed Grade Certificate/Statement (DGS) shall be issued to all the registered students after every semester. The grade certificate/statement will display the Course details (Course code, its nomenclature, total credit points and letter grade) along with SGPA of that Semester and CGPA in the final semester.

19. Grading Method

The grading method for evaluating students' performance involves award, of grade according to the range of total marks in the course. The grade will be awarded based on marks out of 100, as depicted below:

Formula for Computation of SGPA & CGPA

i. The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e

SGPA (Si) =
$$\sum$$
 (Ci × Gi) / \sum Ci

Range of Percentage of Marks	Letter Grade	Grade Points	Range of Grade Points	Classification
90 and above	O (Outstanding)	10	9-10	Outstanding
80 & above but less than 90	A+ (Excellent)	9	8 < 9	Excellent
70 & above but less than 80	A (Very Good)	8	7 < 8	1 st Div. with Distinction
60 & above but less than 70	B+ (Good)	7	6 < 7	1 st Division
50 & above but less than 60	B (Above Average)	6	5 < 6	2 nd Division
Above 40 but less than 50	C (Pass-Average)	5	Above 4 < 5	3 rd Division
35 To 40	P (Pass)	4	3.5 To 4	Pass
Below minimum pass marks	F (Fail)	0	-	-

Where Ci is the number of credits of the ith course and Gi is the grade point scored by the student in the ith course.

ii. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$CGPA = \sum (Si \times Ci) / \sum Ci$$

Where Si is the SGPA of the ith semester and Ci is the total number of credits in that semester.

- iii. The SGPA and CGPA shall be worked up to 2 decimal points and mentioned in the DGS and transcripts.
- iv. Formula for calculation of aggregate pass percentage CGPA x 10

Example

Course	Credit	Grade Letter	Grade Point Block	Range of Grade Points(Actual Grade Value as per marks obtd.	Earned Credit Points (Credit ×Actual Grade Value)
Course 1	3	О	10	9.2	3×9.2=27.6
Course 2	3	A+	9	8.2	3×8.2=24.6

Course 3	4	A	8	7	4×7=28
Course 4	3	B+	7	6.7	3×6.7=20.1
Course 5	3	В	6	5.6	3×5.6=16.8
Course 6	4	С	5	4.7	4×4.7=18.8
	20				135.9

Thus, **SGPA** = 135.9/20 = 6.79

Similarly, suppose SGPA for 2^{nd} , 3^{rd} , and 4^{th} semester are 7.85, 5.6 and 6.0 with credits 22, 24 and 22 respectively than for a two year programme, the CGPA will be computed as follows,

CGPA=
$$20 \times 6.79 + 22 \times 7.85 + 24 \times 5.6 + 22 \times 6.0/88 = 6.53$$

Formula for calculating percentage of marks

 $CGPA \times 10 \text{ e.g. } 6.53 \times 10 = 65.3$

20. Other Provisions

- i. Nothing in this Ordinance shall debar the University from amending the Ordinance and the same shall be applicable to all the students whether old or new.
- ii. Any other provision not contained in the Ordinance shall be governed by the rule and regulations framed by the University from time to time.
- iii. All disputes shall Subject to Gurugram court Jurisdiction.

MCOM-COURSES & SCHEME

SEMESTER-1

DSC-1Statistical Analysis	5(4-1-0)	MM-100(75+25)
DSC-2Management Concepts & Applications	5(4-1-0)	MM-100(75+25)
DSC-3 Accounting For Managerial Decisions	5(4-1-0)	MM-100(75+25)
DSC-4 Business Environment	5(4-1-0)	MM-100(75+25)
GEC-1Economic Theory & Decision Making	5(4-1-0)	MM-100(75+25)

SEMESTER-2

DSC-5Human Resource Management	5(4-1-0)	MM-100(75+25)
DSC-6 Basics of E-Commerce	5(4-1-0)	MM-100(75+24
DSC-7Financial Management	5(4-1-0)	MM100(75+25)
DSC-8Marketing Management	5(4-1-0)	MM100(75+25)
GEC-2 International economics	5(4-1-0)	MM-100(75+25)
DSE-1Student must choose one paper from	MM-100(75+25)	
followings:		

- i) Fundamentals of Entrepreneurship
- ii) Organizational Behaviour
- iii) Elements of Banking
- iv) Computer Application In Business

GEC-1

- 1. Economic Theory & Decision Making
- 2. Cyber Forensic & Security.

GEC-2

- 1. International Economics
- 2. Environment Protection Administration

Note

- 1. For Practical Lab Based- Discipline Specific Elective M.Com, Group 1 iv) Computer Application in Business, there shall be 4 credit hours for lecture for Max. Marks 60 in theory and 1 credit hour (2 Practical Periods per week per batch) for practical lab for Max. Marks 40 in Practical.
- 2. For other Discipline Specific Elective papers, there shall be 4 lectures for and 1 tutorial per batch.

SEMESTER-3

DSC-9 Accounting Standards and Financial Reporting 5(4-1-0) MM-100(75+25)
DSC-10 Research Methodology 5(4-1-0) MM-100(75+24

DSC-11Strategic Management 5(4-1-0) MM-100(75+25)
DSE-2 Student must choose one paper from the followings: MM-100(75+25)

- i) Financial Market & Institution
- ii) International Marketing
- iii) Human Resource Development

DSE-3 Student must choose one paper from the followings: 5(4-1-0)

5(4-1-0) MM-100(75+25)

- i) International Financial Management
- ii) Marketing Research
- iii) Talent Management

SEMESTER-4

DSC-1 Business Ethics and Corporate Governance DSE-4 Student must choose one paper from the	5(4-1-0) 5(4-1-0)	MM-100(75+25) MM-100(75+25)
followings:		
iv) Project Management & Financial Services		
v) Advertisement & Sales Management		
vi) Industrial Relations		

DSE-5 Student must choose one paper from the followings:

5(4-1-0) MM-100(75+25)

- i) Security Analysis & Portfolio Management
- ii) Service Marketing
- iii) Management of Transformation

Project Work Report 8(0-0-16) MM-100

M.COM 1st Semester

DSC-1Statistical Analysis (Paper Code-)

Assessment

Internal Assessment Marks	External Evaluation		Total Marks
25	End Term Marks: 75	Time: 3 Hours	100

Course Objective:

Quantitative methods are needed for statics analysis particularly in the field of economics and other social sciences. The idea is to impart knowledge of statistical concepts alongwith the solution of numerical problems.

Unit 1

S.N.	Topic	Identification of the Topic in Blended mode
1	Correlation and Regression Analysis: Partial and Multiple Correlation and Regression (Up to three variables),	Digital and Classroom learning
2	Probability Distribution: Binomial distribution, Poisson Distribution and Normal Distribution: Their applications to Business	Digital and Classroom learning

Unit 2: Budgeting & Standard Costing

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Statistical Inference:- Test of Hypotheses.	Digital and Classroom learning
2.	Sampling tests – Large and small Sample tests – Z-Test, T-Test.	Digital and Classroom learning

Unit 3

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Analysis of Variance: Introduction, assumptions, Techniques of Analysis of Variance – one way classification and two way classifications. F-Test.	Digital and Classroom learning
2.	Non-Parametric Tests: Sign-Test, Wilcoxon Sign – Rank test, Wald – Wolfowitz test, Kruskal Wallis – H Test and	Digital and Classroom learning
3.	The Mann Whitney – U-Test. Median Test, Run Test	Digital Self learning

S.N.	Topic	Identification of the Topic in Blended mode
1.	Association of Attributes: Criterion of Independence, Consistency of data (two and three attributes), X2 –Test: Conditions for apply x2 – Test, Yate's correction, Uses of X2 Test, Additive Property of X2.,	Digital and Classroom learning
2.	Misuse of Chi-Square Test and its limitations.	Digital Self learning

Suggested Readings

- 1. Gupta S.C. "Fundamentals of Statistics" S. Chand and Sons, New Delhi.
- 2. Spiegel, Murry R "Theory and problems of statistics" (Schaum's Outline Series, McGraw Hill, 1992)
- 3. Karmal P.H. and Polasek M. "Applied statistics for Economics(5th edition), Pitman, Australia
- 4. Chou-Ya-Lun: Statistical analysis, Holt, Rinchart and winslon.
- 5. Hooda, R.P. Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
- 6. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
- 7. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jesery. India, Delhi.
- 8. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins.
- 9. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hallof India, Delhi.
- 10. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, International Thompson Business Press.

Pattern of the paper

- 1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- 2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

M.COM 1st Semester Subject- DSC-Management Concepts & Applications (Paper Code-)

Max. Marks: 100 (75+25)

Credits: 5

Time Allowed: 3 Hours

Note for Examiners and Students:

- 1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- 2. Internal evaluation is to be based on the parameters are to be decided by the University.

Objective: The objective of this course is to expose the students to basic concepts of management and to enable them to gain appreciation for emerging ideas, techniques, procedures and practices in the field of management.

Unit 1

S.N.	Topic	Identification of the Topic in Blended mode
1.	Introduction: concept and nature of	Digital and Classroom
	management	learning
2.	Managerial competencies – communication and	Digital Self learning
	team work, strategic and global competencies	
3.		Digital and Classroom
	Management vs Administration.	learning
4.	Evolution of management thoughts: traditional,	Digital and Classroom
	behavioral, system, contingency and quality view	learning
	point.	
5.	Case Study	Digital Aided Learning

S.N.	Topic	Identification of the Topic in Blended mode
1.	Planning: nature, elements, types and models of planning, planning in learning organizations, strategic planning - an overview.	Digital and Classroom learning
2.	Decision making: process and models of decision-making, increasing participation in decision-making, decision-making creativity.	Digital and Classroom learning
3.	Organizing: work specialization, chain of command delegation, decentralization, span of management, Departmentation-need & bases.	Digital and Classroom learning
	Case Study	Digital Aided Learning

Unit 3

S.N.	Topic	Identification of the Topic in Blended mode
1.	Leading: recognition of human factor, motivation models/approaches	Digital and Classroom learning
2.	Leadership styles/behaviors, personal characteristics	Digital and Classroom
	of effective leaders,	learning
3.	Leadership development, leadership for learning	Digital and Classroom
	organizations.	learning
4.	Case Study	Digital and Classroom
		learning

Unit 4

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Management control: concept, process and	Digital and Classroom
	techniques, effective control system.	learning
2.	Managerial ethics and social responsibility: factors	Digital and Classroom
	affecting ethical choices, ethical dilemma. managing	learning
	company ethics and social responsibility, evaluating	
	corporate social performance.	
3.	Managing company ethics and social responsibility,	Digital Self Learning
	evaluating corporate social performance.	
4.	Case Study	Digital Self Learning

Suggested Readings

- 1. Robbins, S.P. and Coulter , M.A. **Fundamentals of Management** , Pearson Education Asia
- 2. Hellreigel, Management, Thomson Learning, Bombay
- 3. Koontz, H and Wechrich, H, Management, Tata McGraw Hill
- 4. Stoner, Jet. al, **Management**, New Delhi, PHI, New Delhi
- 5. Satya Raju, Management Text &Cases , PHI, New Delhi
- 6. Richard L. Daft, **Management**, Thomson South-Western

M.COM 1st Semester

Subject- Accounting for Managerial Decisions

(Paper Code-)

Max. Marks: 100 (75+25)

Credits: 5 (4-1-0)

Time Allowed: 3 Hours

Note for Examiners and Students:

- 1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- 2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: The objective of this paper is to make students conversant with the basic concept of Management accounting and their role in decision making.

Unit 1- Management Accounting & Report

S.N.	Topic	Identification of the Topic
		in Blended mode
1	Concept of Accounting for Manager: nature & scope, management process, users of accounting information's,	Digital and Classroom learning
2	Financial accounting V/S cost accounting V/s accounting for management, role of account in modern organisations.	Digital Self learning
3	Management Information System: Installation of management accounting system, Role of management accountant	Digital and Classroom learning
4	Report: Objectives, types and methods of reporting, reporting needs at different levels of management, Designing and installation of a reporting system	Digital Self learning

Unit 2: Budgeting & Standard Costing

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Budgeting: Types of Budgets – Financial Vs Operation Budgets – Short Term Vs Long Term budgets	Digital and Classroom learning
2.	Cash Budget- Flexible Budget — Master Budget Management Control and Budgeting — Performance Budgeting and Zero Based Budgeting	Digital and Classroom learning

3.	Standard Costing and Variance Analysis: Types of standards, Setting of standards and their revision	Digital and Classroom learning
4.	Variance analysis – Material, labor and overheads, control of variances.	Digital and Classroom learning

Unit 3: Marginal costing

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Marginal costing: Absorption Vs Marginal Costing -Cost -Volume - Profit Analysis - Cost Behavior	Digital Self learning
2.	Breakeven Analysis: Contribution Approach – Profit Planning;	Digital and Classroom learning
3.	Cost Concepts for Decision making – Decision Making Process – Decision Situations- Sales Volume Decisions – Pricing and Special Order Pricing, Make / Buy Decisions – Product Decisions- Addition, Deletion and Alteration of Mix – Plant Shutdown Decision	Digital and Classroom learning

Unit 4: Activity-based costing

S.N.	Topic	Identification of the Topic in Blended mode
1.	Contemporary Issues in Management Accounting:	Digital Self learning
2.	Activity-based costing: Activity-based costing, Quality costing, Target and life cycle costing.	Digital and Classroom learning

Suggested Readings

- 1. Pandey, I.M: Management Accounting, Vani Publication, Delhi
- 2. Sharma, D.C. and Gupta, K.G.: S.J. Publications, Meerut.
- 3. Jawahar Lal: Managerial Accounting: Himalaya Publishing House, Delhi
- 4. Horngran, C.T., Gary L. Sundem, and William O. Stratton: Introduction to Management Accounting, Prentice Hall, Delhi.

M.COM 1st Semester Subject-DSC-Business Environment (Paper Code-)

Max. Marks: 100 (75+25)

Credits: 4

Time Allowed: 3 Hours

Note for Examiners and Students:

- 1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- 2. Internal evaluation is to be based on the parameters are to be decided by the University.

Objective:To acquaint the students with elements of business environment and their impact on business organization.

Unit 1

S.N.	Topic	Identification of the Topic
		in Blended mode
1.		Digital and Classroom
	Business Environment - Meaning and Nature	learning
2.	An in-depth analysis of various micro and macro	Digital Aided Learning
	environmental factors influencing firm.	
3.	Policies and Acts Influencing Business in India-	Digital Self learning
	Industrial Policy, Monetary and Fiscal Policy	
4.	EXIM Policy, Competition Act, FDI Policy, FEMA	Digital and Classroom
	and money laundering.	learning

Unit 2

S.N.	Topic	Identification of the Topic
		in Blended mode
1.	International Economic Linkage- WTO and its impact	Digital and Classroom
	on Indian Business, Prominent Economic Groupings	learning
	and their relevance.	

S.N.	Topic	Identification of the Topic
		in Blended mode
1.	Public Sector and SME Sector of India- Public Sector	Digital and Classroom
	in India - Rationale	learning
2.	Performance and Reforms, Public- Private	Digital and Classroom
	Partnership	learning
3.	Small and Medium Enterprises- Significance,	Digital and Classroom
	Problems and Government Support.	learning

Unit 4

S.N.	Topic	Identification of the Topic in	
		Blended mode	
1.	Current State of Business Environment in India-	Digital and Classroom	
	Economic Reforms and the labour reforms	learning	
2.	FDI Trends and currency flows, Goods and services	Digital and Classroom	
	legislations	learning	
3.	NPAs and SARFEASI Act	Digital Self learning	
4.	Emerging Sectors in Indian Economy.	Digital Self learning	

Suggested Readings

- 1. Sundram, KPM, Datt, G and Mahajan, A, Indian Economy, S Chand, 2012 Edition.
- 2. Misra, S.K and Puri, V.K, Indian Economy, Himalya Publisher, 27th Edition.
- 3. Worthington, I and Britton, C, The Business Environment, Prentice Hall, 5th Edition.
- 4. Cherunillam, F, A Course Book on Business Environment, Himalya Publishers, 1st Edition.
- 5. Daniel, JD and Radebangh, LH, International Business, Addison Wesley Publishing Company
- 6. Hill, CW, International Business, Tata Mcgraw Hill
- 7. Alhuwalia, IJ and Little, IMD, India's Economic Reforms and Development, Oxford University Press
- 8. Aswathapa, K, Business Environment, Excel Books Bedi, SK, Business Environment, Excel Books.

M.Com - 1st Semester

Economic Theory and Decision Making

Credit: 4(4-0-0)

Max. Marks: 100 Exam Duration: 03 Hrs External Marks: 75 Internal Marks: 25

COURSE OBJECTIVES: The objective of this paper is to make students conversant with the elementary

knowledge of managerial economics and their role in decision making.

COURSE CONTENTS

Unit-1:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Introduction to Economics; Scope & Subject Matter of economics	Digital and Classroom learning
2.	Understanding Micro & Macro economics	Digital Self learning
3.	Economic Laws; Nature & Scope of Business (Managerial) Economics	Digital and Classroom learning
4.	Basic economic concepts & principles; Significance & Role of business economics in decision making.	Digital and Classroom learning
5.	Concept, nature & types of Economy; Concept of economic problem, Analysis of central problems of an economy.	Digital Self learning

Unit-2:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Demand Analysis for business decisions: Concept, definitions, essential elements and nature of demand	Digital and Classroom learning
2.	Determinants or factors affecting demand, concept of demand function; Types of Demand	Digital Self learning
3.	Concept & explanation of the Law of Demand	Digital and Classroom learning
4.	Nature, importance of Elasticity of Demand	Digital and Classroom learning
5.	Consumer Behavior: Analyzing Consumer equilibrium	Digital Self learning

Unit-3:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Theory of Production: Concept of production and factors of production	Digital and Classroom learning
2.	production function-concept	Digital Self learning
3.	Type of input-output relations in production function	Digital and Classroom learning
4.	Explanations of the laws of production, Nature and significance of economies and Diseconomies of scale	Digital and Classroom learning
5.	Properties of Isoquants; Theory of Supply & Law of Supply	Digital Self learning

Unit-4:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Theory of Cost & cost curves	Digital and Classroom learning
2.	Types of costs and costs classifications	Digital Self learning
3.	Cost function; Role and Significance of Revenue in price analysis	Digital and Classroom learning
4.	Nature & types of Market, Break-even analysis	Digital and Classroom learning
5.	Price and Pricing; Pricing Decisions under different market conditions	Digital Self learning

Suggested Readings:

- 1. Business Economics: Lekhi, R.S; Kalyani Publishers
- 2. Business Economics: Ahuja, H.L.; S.Chand & company pvt.ltd
- 3. Business Economics application & Analysis: Kumar Raj; UDH Publishers & Distributors
- 4. Managerial economics: Dwivedi, D.N; Vikash Publishing House Pvt. Ltd.
- 5. Microeconomics for Management: Dholakia, Ravindera H; Oxford University Press
- 6. Microeconomics: for BBA: T. R. Jain; V K Publications

Note:

Instructions for External Examiner: The question paper shall be divided in two sections (A & B). Section 'A' shall comprise of 05 short answer type questions from whole of the

- syllabus carrying three marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
- 2. Section 'B' shall comprise 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
- 3. All questions will carry equal marks (15).

M. Com 2nd Semester

Subject-DSC-5Human Resource Management

(Paper Code- 0203103)

Max. Marks: 100 (75+25)

Credits: 5

Time Allowed: 3 Hours

Note for Examiners and Students:

3. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.

4. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: This course is designed to promote understanding of concepts, philosophies, processes and techniques of managing human resource operation and to develop a feel of human resource operations.

Unit 1

S.N.	Topic	Identification of the Topic in Blended mode
6.	Strategic importance of HRM, objectives of HRM, challenges to HR professionals	Digital Self learning
7.	Role, responsibilities and competencies of HR professionals, HR department operations, human resource planning - objectives and process, human resource information system	Digital and Classroom learning

Unit 2

S.N.	Topic	Identification of the Topic in Blended mode
1.	Talent acquisition: recruitment and selection strategies, career planning and management, succession planning, socialization and induction of new employees, training and development, investment in training, training need assessment, designing and administering training programme, executive development programme, evaluation of T & D programme	Digital and Classroom learning

Unit 3

S.N.	Topic	Identification of the Topic in Blended mode
1.	Appraising performance: developing and instituting performance appraisal system, assessment and development centers, potential appraisal, rewarding performance: linking rewards to organizational objectives, determine compensation structure, pay for performance and incentive plans, ESOP, executive compensation, designing and administering benefits and services	Digital and Classroom learning

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	HR in knowledge era: HR in knowledge industry, HR in virtual organizations	Digital Self learning
2.	HR in mergers and acquisitions, outplacement, outsourcing HR functions, employee leasing, HR audit, international HRM	Digital and Classroom learning

Suggested Readings

- 1. 1. Dessler&Varakkey, Human Resource Management, Pearson Education
- 2. K.Aswathapa , Human Resource Management: Text and Cases, 6th Ed., Tata McGraw Hill, New Delhi.
- 3. SeemaSanghi, Human Resource Management, Macmillan India Publication.2012
- 4. Aggarwala, Tanuja ,Strategic HRM, Oxford University Press.2010
- 5. Armstrong, Michael Handbook of HRM Practice, Kogan Page,
- 6. P. Jyothi, Human Resource Management, Oxford University Press.2012
- 7. Lepak&Gowan, Human Resource Management, Pearson Education. 2011
- 8. V.S.P.Rao , Human Resource Management, Himalaya Publication House.

M.Com- 2nd semester DSC-6 Basics of E-Commerce Paper Code:

Assessment

Internal Assessment Marks	External Evaluation		Total Marks	
25	End Term Marks: 75	Time: 3 Hours	100	

Course Objective:

The course aims to acquaint the students with knowledge and understanding of banking terms and its impact on business.

Unit-I

Sr.	Topics	Mode of Learning
No		

1.	E-Commerce: Meaning, Concept, Definitions, Origin and Development,	Digital and
	Categories of E Commerce: B2B, B2C, B2G, G2G,G2C	Classroom Learning
2.	The Constitution of the E-Commerce: Portal of the Network, Customer	Digital Self/Aided
	Relationship Management	Learning
3.	Supply Chain Management, Logistic Management,	Digital and
	Decision Support, Supporting Environment for E-Commerce: Technical	Classroom Learning
	Environment, Legal Environment, Credit Environment and Financial	
	Environment	

Unit-II

Sr. No	Topics	Mode of Learning
1.		Digital and Classroom Learning

Unit-III

Sr. No	Topics	Mode of Learning
1.	· · · · · · · · · · · · · · · · · · ·	Digital and
	E-Payment System, Intelligent Card, E-check, E-wallet, E-Cash	Classroom Learning

Unit-IV

Sr. No	Topics	Mode of Learning
1.		Digital and Classroom Learning

1. Suggested Readings:

- 1. Ravi Kalakotta & Whinston B., "Frontiers of E-Commerce", Pearson Education, New Delhi
- 2. R. Kalakotta & M. Robinson, "E-Business: Roadmap for Success", Pearson Education
- 3. Elias M. Awad, Electronic Commerce, PHI Learning
- 4. Rayudu C. S. e-Business, 2007, Himalaya Publishing House.
- 5. Daniel Amor, "The E-Business (R) Evolution", PHI Learning, New Delhi,
- 6. Hanson, E-Commerce & Web Marketing, 1st Edition, Cengage Learning, India
- 7. Kamlesh K. Bajaj & Debjani Nag, "E-Commerce", Tata McGraw Hills, New Delhi
- 8. Murthy C. S. V., e-Commerce, Himalaya Publishing House.
- 9. Parag Kulkarni & P. K.. Chande, IT Strategy for Business, 1st Edition Oxford University Press

2. Pattern of the paper

- 1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- 2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

M.Com- 2nd semester DSC-7 Financial Management Paper Code-

Assessment

Internal Assessment Marks	External Evaluation		Total Marks
25	End Term Marks: 75	Time: 3 Hours	100

Objective:The objective of this course is to acquaint the students regarding financial management tools and Techniques in financial decision making

Unit 1

S.N.	Topic	Identification of the Topic in
		Blended mode
8.	Financial Management: Meaning, concept, significance, objectives	Digital and Classroom learning
9.	Scope & financial decisions.	Digital Self learning
10	Time value of money.	Digital and Classroom learning
11	Risk and Return Analysis	Digital and Classroom learning

Unit 2

S.N.	Topic	Identification of the Topic in Blended mode
1.	Financial Planning: Concept and theories. Capitalization: meaning, types (over capitalization, undercapitalization and optimum capitalization)	Digital and Classroom learning
2.	Financial forecasting: Meaning, purpose, process, types, methods and theories	Digital and Classroom learning
3.	Sources of finance	Digital Self Learning

Unit 3

S.N.	Topic	Identification of the Topic in Blended mode
		Biended mode
1.	Capital Structure: Concept, patterns, point of indifference, theories, sound capital mix, capital gearing, financial distress and pecking order theory.covered)	Digital and Classroom learning
2.	Leverages: Meaning and types (financial leverage, operating leverage, composite leverage).	Digital Self learning
3.	Cost of Capital: Concept, significance, computation of cost of capital (cost of debt, Inflation adjusted cost of debt, cost of preference capital, cost of equity share capital and CAPM, cost of retained earnings and weighted average cost of capital).	Classroom learning

S.N.	Торіс	Identification of the Topic in
		Blended mode

1.	Capital Budgeting: Nature, significance and techniques. Risk and uncertainty in capital budgeting, risk adjusted discounting rate, certainty equivalent method, sensitivity technique, probability technique, standard deviation technique, co-efficient of variation method and decision tree analysis.	Digital and Classroom learning
2.	Management of Cash and Marketable Securities: Objectives of Cash Management, Factors Determining Cash Needs	Digital and Classroom learning
3.	Receivables Management: Meaning, Objectives, Credit Policies.	Digital Self learning
	Inventory Management: Introduction, Objectives, Techniques.	Digital Self learning

Suggested Readings:

- 1. Gupta, S.K.. & Sharma, R.K., Financial Management: Theory and Practice. Sultan Chand and Sons
- 2. Goel, D. K., Goel, R., &Goel, S, Accounting for Management and Financial Management. Avichal Publishing Company.
- 3. Pandey, I. M., Essentials of Financial Management, 5th Edtion. Vikas Publishing House.
- 4. Maheshwari, S. N., Financial Management: Principal and Practices. New Delhi, Sultan Chand.
- 5. Gupta, Shashi K, Financial Management, Kalyani Publications.

Pattern of the Paper

- 1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- 2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

M.Com- 2nd semester DSC-8 Marketing Management Paper Code-

Assessment

Internal Assessment Marks	External Evaluation		Total Marks
25	End Term Marks: 75	Time: 3 Hours	100

Course Objective:

This course is designed to promote understanding of concepts, philosophies, processes and techniques of managing marketing operation and to develop a feel of the market place.

Note: The faculty member will discuss at least one case per unit.

Syllabus Unit-I

Sr.	Topics	Mode of Learning
No		
1.	Introduction to marketing: nature, scope and core concepts of marketing	Digital and
		Classroom Learning
2.	corporate orientation towards marketplace, building and delivering	Digital Self/Aided
	customer value and satisfaction	Learning
3.	retaining customers, marketing environment, marketing research and	Digital and
	information system	Classroom Learning

Unit-II

Sr.	Topics	Mode of Learning
No		
1.	Analyzing consumer markets and buyer behaviour, analyzing business	Digital and
	markets and business buying behaviour	Classroom Learning
2.	market segmentation, positioning and targeting, tools of product	Digital and
	differentiation	Classroom Learning
3.	tools of product differentiation, marketing strategies in the different stage of	Digital and
	the product life cycle	Classroom Learning

Unit-III

Sr.	Topics	Mode of Learning
No		
1.	New product development process, product mix and product line decisions	Digital and
		Classroom Learning
2.	branding and packaging decisions, pricing strategies and programmes	Digital and
		Classroom Learning
3.	managing marketing channels, wholesaling and retailing	Digital and
		Classroom Learning

Unit-IV

Sr.	Topics	Mode of Learning
No		
1.	Advertising and sales promotion, public relations, personal selling	Digital and
		Classroom Learning
2.	evaluation and control of marketing effort, web marketing, green marketing,	Digital and
	rural marketing, reasons for and benefits of going international, entry strategies in international marketing.	Classroom Learning

Suggested Readings:

- 1. Kotler Philip and Keller, Marketing Management, PHI, New Delhi
- 2. Kotler, Philip, Kevin Keller, A. Koshy and M. Jha, **Marketing Management in South Asian Perspective**, Pearson Education, New Delhi
- 3. Kerin, Hartley, Berkowtz and Rudelius, Marketing, TMH, New Delhi
- 4. Etzel, Michael J, Marketing: Concepts and Cases, TMH, New Delhi
- 5. Dhunna, Mukesh, Marketing Management Text and Cases, Wisedom Publications, New Delhi
- 6. William L. Pride and O.C. Ferrell, **Marketing Concepts and Strategies**, 8th Edition, Boston, Houghton Mifflin Co.
- 7. West, Ford, Ibrahim, **Strategic Marketing**, Oxford University

M.Com – 2nd Semester

International Economics

Max. Marks: 100 Exam Duration: 03 Hrs External Marks: 75 Internal Marks: 25

COURSE OBJECTIVES: The paper seeks to develop conceptual and analytical framework within which the students can analyse international trade problems and issues. It further enables the students to understand the practical parts of trade policy within which the business is required to make adjustments.

COURSE CONTENTS

Unit-1:

S.N.	Topic	Identification of the Topic in Blended mode
12	Growing importance of Trade in world Economy	Digital and Classroom learning
13	Trade as an agent of Globalization	Digital Self learning
14	Alternative Bases and Explanations of trade, gains from trade, term of trade - alternative concepts	Digital and Classroom learning
15	Trade Equilibrium and Determination of Terms Of Trade	Digital and Classroom learning
16	Significance Of Conceptual Understanding Of Trade Theory For IB Manager	Digital Self learning

Unit-2:

S.N.	Topic	Identification of the Topic in Blended mode
6.	Free Trade Versus Protection, Tariff Classification, Economic Effects Of Tariff, Tariff Retaliation	Digital and Classroom learning
7.	Export Subsidies, Countervailing Duties and Dumping, Effects of a Quota, International Economic Integration - Forms and Levels	Digital Self learning
8.	Trade Creating And Trade Diverting Effects Of A Custom Union, Repercussions Of Regional Economic Groupings On The Strategy Of International Marketers	Digital and Classroom learning

Unit-3:

S.N.	Topic	Identification of the Topic in Blended mode
6.	Components Of International Trade Policy	Digital and Classroom learning
7.	Export Promotion Strategies, Import Substitution, Rationale and Working of Free Trade Zones	Digital Self learning
8.	Assessing Export Potential For Specific Products In Specific Markets	Digital and Classroom learning
9.	Logic of State Trading and Canalized Trade	Digital and Classroom learning
10	Trade Fairs And Exhibition, Commercial Intelligence	Digital Self learning

Unit-4:

S.N.	Topic	Identification of the Topic in Blended mode
6.	Major Quantitative and Qualitative	Digital and Classroom learning
7.	Trends In India's Foreign Trade Since 1991	Digital Self learning
8.	Major Schemes And Incentives for Exporters, Import Control Regime	Digital and Classroom learning
9.	Impact Of WTO Provisions On Trade Policy	Digital and Classroom learning
10	Overall Assessment of India's Trade Policy	Digital Self learning

Suggested Readings:

- 1. Krugman, Paul R. and Maurice Obstfeld, **International Economics: Theory and Policy,** Pearson Education, Delhi
- 2. Bo Sodersten, International Economics, Macmillan, London
- 3. D. Salvatore, Theory and Problems of International Economics, McGraw Hill, New York
- 4. H. Robert Heller, International Trade, Prentice Hall of India, New Delhi
- 5. Govt. of India, Economic Survey (Latest Issue)

Note:

- 4. Instructions for External Examiner: The question paper shall be divided in two sections (A & B). Section 'A' shall comprise of 05 short answer type questions from whole of the syllabus carrying three marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
- 5. Section 'B' shall comprise 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
- 6. All questions will carry equal marks (15).

M.Com- 3rd Semester Accounting Standards and Financial Reporting Paper Code-0204301

1. Assessment

Internal Assessment Marks	Evaluation		Total Marks
25	End Term Marks: 75	Time: 3 Hours	100

Course Objective The course aims to acquaint the students with knowledge and understanding of environment issues and its impact on business.

Unit 1

S.N.	Topic	Identification of the Topic in Blended mode
17	Accounting Standards: Meaning, Objectives, Benefits, Scope, Stages and Process of Standards settings in India,	Digital and Classroom learning
18	Accounting Standards issued by ICAI, Compliance and Applicability of Accounting Standards in India	Digital Self learning
19	The Companies (Indian Accounting Standards) Rules, 2015	Digital and Classroom learning

Unit 2

S.N.	Topic	Identification of the Topic in Blended mode
1.	International Financial Reporting Standards: Meaning, History, Objectives, Scope, Convergence of Indian Accounting Standards with IFRS: Current Status and Challenges,	Digital and Classroom learning
2.	IASB: History, Objectives, Scope,	Digital Self Learning
3.	FASB: History and its Pronouncements. Harmonization in Accounting and Reporting.	Digital and Classroom learning

Торіс	Identification of the Topic in
	Blended mode
Financial Disclosures and Reporting: Objectives and Concepts, Developments on Financial	Digital and Classroom learning
Reporting Objectives: True blood Report, Corporate	Digital Self learning
Report, Stamp Report	
IASB's and FASB's Conceptual Framework, Corporate Annual Report, Segment Reporting and Interim Financial	Digital and Classroom learning
	Financial Disclosures and Reporting: Objectives and Concepts, Developments on Financial Reporting Objectives: True blood Report, Corporate Report, Stamp Report

Reporting.	
1	

Unit 4

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers	Digital and Classroom learning
2.	Contemporary Issues in Accounting:- Human Resource Accounting, Corporate Social Reporting, Forensic Accounting and Reporting. Environmental Reporting.	Digital and Classroom learning

Suggested Reading

- 1. Kenneth S. Most, "Accounting Theory", Ohio Grid Inc.
- 2. JawaharLal, "Corporate Financial Reporting: Theory and Practice" Taxman, 2nd Ed.
- 3. Vijay Kumar, M.P, "First Lesson on Accounting Standards", Snowwhite.
- 4. Glautier, H.W.E. And Undordown, B. "Accounting Theory and Practice" (Arnold)s

Pattern of the Paper

- 3. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- 4. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

M.Com- 3rd Semester Research Methodology Paper Code-

Assessment

Internal Assessment Marks	Evaluation		Total Marks
25	End Term Marks: 75	Time: 3 Hours	100

Course Objective The course aims to acquaint the students with knowledge and understanding of environment issues and its impact on business.

Unit-1

Sr.	Topics	Mode of Learning
No		
1.	Introduction to Business Research: Defining Research, Types of Research-	Digital and
	Basic and Applied Research, Process of Research, Features of a Good	Classroom Learning
	Research Study	
2.	Research Applications in Business Decisions. Formulation of the	Digital Self/Aided
	Research Problem and Development of the Research Hypotheses	Learning
3.	Problem Identification and definition, Process of Problem Identification,	Digital and
	Developing a research proposal, Formulation of the Research Hypotheses	Classroom Learning

Unit-2

Sr.	Topics	Mode of Learning
No		
1.	Research Design: The Nature of Research Designs, Process of Formulation	Digital and
	of Research Design, Classification of Research Designs: Exploratory, Two-	Classroom Learning
	tiered, Experimental and Descriptive	_
2.	Research Design for Hypothesis Testing or Experimental Research	Digital and
	Studies: Concept and Classification of Experimental Designs	Classroom Learning
3.	Validity in Experimentation, Factors affecting Internal Validity of	Digital and
	Experiment, Factors affecting External Validity of Experiment, Methods to	Classroom Learning
	Control Extraneous Variables and Environments of Conducting	0.000.00
	Experiments	

Unit-3

Sr. No	Topics	Mode of Learning
1.	Data Collection Methods: Classification of Data, Research Applications of Secondary and Primary Data	Digital Self/Aided Learning
2.	Secondary data sources and usage, Online data sources, Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques, Primary data collection methods questioning techniques, online surveys, Questionnaire Design Procedure	Digital and Classroom Learning
3.	Sampling Plan: Universe, Sample vs Census, Sample Frame and Sampling Unit, Sampling Design, Sampling Techniques, Sample size Determination, Sampling and Non-Sampling Errors	Digital and Classroom Learning

Unit-4

Sr.	Topics	Mode of Learning
No		
1.	Report Writing: Meaning, Functions and Types of Research Report, Steps	Digital and
	of Planning Report Writing, Research Report Structure	Classroom Learning
2.	Principles of Writing, Guidelines for Effective Documentation, Writing	Digital and
	and Typing the Report, Research Briefings: Oral Presentation	Classroom Learning
3.	Presentation of Results: Descriptive Presentation, Graphic Presentation,	Digital and
	Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in	Classroom Learning
	Presentation	

Suggested Readings

- 1. Dr Deepak Chawla and Dr NeenaSondhi. Research Methodology-Concepts and Cases. Vikas
- 2. Hooda, R.P. Statistics for Business and Economics, Macmillan India, New Delhi.
- 3. S.N.Murthy and U Bhojanna. Business Research Methods. Excel
- 4. K.V. Rao. Research Methodology in Commerce and Management. Sterling
- 5. Donald R Cooper and Pamela S Schindler. Business Research Methods. McGraw Hill
- 6. Panneerselvam, R. Research Methodology. PHI
- 7. K.N. Krishnaswamy, AppalyerSivakumar and M. Mathirajan. Management Researce.

M.COM 3rd Semester Subject-Strategic Management (Paper Code-)

Max. Marks: 100 (75+25)

Credits: 5

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.

2. Internal evaluation is to be based on the parameters are to be decided by the University.

Objective: The course aims to acquaint the students with knowledge and understanding of environment issues and its impact on business.

Unit 1

S.N.	Topic	Identification of the Topic
		in Blended mode
1.	Strategic Management Process: Evolution of	Digital and Classroom
	Strategic Management, Concept of Strategy,	learning
	Level at which Strategy operates, Issues in	
	Strategic decision making.	
2.	Schools of thoughts of strategy formulation,	Digital and Classroom
	Process of Strategic Management, Role of	learning
	Strategists in the Process of strategic	
	management.	
3.	Establishment of Strategic Intent- Hierachy of	Digital Self learning
	Strategic Intent vision. Mission Statements –	
	Process of envisioning, Formulation and	
	Communication of Mission Statements- Setting	
	of Goals and Objectives, Identification of Key	
	Success Factors.	

Unit 2

S.N.	Topic	Identification of the Topic in Blended mode
1.	Environment Appraisal: Concept of Environment and its components, Environmental Scanning and	Digital and Classroom learning
	Appraisal,	_
2.	Organisational appraisal- its dynamics, Considerations, Methods and Techniques. Structuring Organisational Appraisal-SWOT Analysis.	Digital Aided Learning
3.	Strategy Formulation: Corporate level Strategies, Grand Strategies, Stability Strategies, Expansion Strategies, Retrenchment Strategies, Combination Strategies, Corporate Restructuring.	Digital and Classroom learning
3.	Business level Strategies and Tactics	Digital Self learning

S.N.	Topic	Identification of the Topic
		in Blended mode
1.	Strategic Analysis and Choice: The Process of Strategic Choice, Corporate Level Strategic Analysis, Business Level Strategic Analysis, Subjective Factors in Strategic Choice, Contingency Strategy, Strategic	
	Plan.	

2.	Strategy Implementation: Inter relationship between	Digital and Classroom
	formulation and Implementation, Aspects of	learning
	Strategic Implementation, Project Implementation,	
	Procedural Implementation, Resource Allocation.	
3.	Strategy and Structures: Structural Considerations,	Digital and Classroom
	Structures for Strategies, Organisational Design and	learning
	Change.	

Unit 4

S.N.	Topic	Identification of the Topic in Blended mode
1.	Behavioural Implementation: Leadership Implementation, Corporate Culture, Corporate Politics and Use of Power, Personal values and Business Ethics.	Digital and Classroom learning
2.	Functional Implementation: Functional Strategies, Functional Plans and Policies, Marketing Plans and Policies, Financial Plans and Policies, Personnel Plans and Policies, Operations Plans and Policies.	Digital and Classroom learning
3.	Strategic Evaluation and Control: Overview of Strategic Evaluation and Control, Techniques of Strategic Evaluation and Control.	Digital Self learning

Suggested Readings

- 1. Bhattachary, S.K. and N. Venkataramin: Managing Business Enter rises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
- 2. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
- 3. Chreistensen, C. Ronald, Kenneth R. Andrews, Joseph L. Bower, Rochard G. Hamermesh, Michael E. Porter: Business Policy: Text and Cases, Richard D. Irwin, Inc., Homewood, Illinois.
- 4. Coulter. Mary K: Strategic Management in Action, Prtentice Hall, New Jersey.

M.Com- 3rd Semester FINANCIAL MARKET AND INSTITUTIONS Paper Code-

Assessment

Internal Assessment Marks	Evaluation		Total Marks
25	End Term Marks: 75	Time: 3 Hours	100

Course Objective

The purpose of the course is to provide a sound information and knowledge of broad framework of Financial System and its constituents. The course will provide the students an understanding of the inter-linkages and regulatory frame-work within which the system operates in India. **Unit 1**

S.N.	Topic	Identification of the Topic in Blended mode
1.	Financial markets: Nature, Functions and Efficiency: Financial system and economic development, flow of funds in Indian economy;	Digital and Classroom learning
2.	Indian financial system: an overview. Construction and uses of flow of fund matrix	Digital and Classroom learning
3.	Analysis of supply and demand for funds. Sectoral and Inter sectoral flows.	Digital Self Learning

Unit 2

S.N.	Topic	Identification of the Topic in Blended mode
1.	Financial markets: Money market: Organisation, Instruments, Functioning and its Regulation.	Digital and Classroom learning
2.	. Capital market: Primary and Secondary markets and their organisation	Digital Self Learning
3.	SEBI and its role as regulator.	Digital and Classroom learning

Unit 3

S.N.	Торіс	Identification of the Topic in
		Blended mode
1.	Financial Intermediation: Depository Institutions, Commercial Banks and Industrial finances.	Digital and Classroom learning
2.	Bank Credit: Working Capital and Bank funds; Term lending. Developing. a credit information system.	Digital and Classroom learning
3.	Performance of Indian banking. Regulatory aspect of Banking.	Digital Self learning
4.	Non-Depository Institutions: Mutual Funds: Measuring performance of Mutual Funds, Chit funds Organisation, functioning and regulatory aspects. UTI and Private sector mutual funds. Insurance Public and private Organisation: Life and Non-life insurance companies: LIC & GICs working and regulatory framework.	Digital and Classroom learning

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Financial Instruments: Equity shares; new issue market and secondary market-the allocative and operational efficiency, preference shares.	Digital Self learning
2.	Private placement channels. Debentures and other fixed income securities. Engineered financial and monetary instruments.	Digital and Classroom learning
3.	Foreign Capital: foreign capital as a source of finance. Place of foreign capital in the over all framework of Indian Financial system. The regulatory framework and NRI investments.	Digital and Classroom learning

Suggested Readings:

- 1. Kohn Meir, 'Financial Institutions and Markets', Oxford University Press 2nd Edition 2007.
- 2. Madura Jeff, 'Financial Markets and Institutions', South Western Cengage Learning, 8th Edition 2008.
- 3. Mishkin, Fredrick S. and Stanley G. Eakins, Pearson Education Ltd., 6th Edition.
- 4. Resume Bank of India Report on Currency & Finance.

Pattern of the Paper

- 1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- 2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

M.Com 3rd Semester

Subject-DSE-3- Talent Management

(Paper Code- 0203103)

Max. Marks: 100 (75+25)

Credits: 5

Time Allowed: 3 Hours

Note for Examiners and Students:

- 5. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- 6. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: To prepare students for talent management efforts in organizations. It aims at enabling students to gain insights in concepts and application of talent management in organizations. The course aims at understanding basic elements, processes, approaches and strategies of managing talent management in organizations

Unit 1

S.N.	Topic	Identification of the Topic in Blended mode
		Bienaea moae
20	Meaning and importance of talent management, Needof	Digital and Classroom learning
	Talent Management, Key Processes of Talent	
	Management, Source of Talent Management,	
	Consequences of Failure in Managing Talent, Tools for	
	Managing Talent	

Unit 2

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Talent management grid, Creating talent management system, Strategies of talent management, Competency model, Competency mapping,	Digital and Classroom learning
2.	Role of leaders in talent management, Talent	Digital Self learning
	management and competitive advantage.	S S

S.N.	Topic	Identification of the Topic in Blended mode
1.	Talent Management System: Critical Success Factors to	Digital and Classroom learning
	Create Talent Management System, Some other critical	

	success factors of best practice Talent Management	
	System,	
2.	Factors ofunique talent management approach, Key	Digital Self learning
	Elements of Talent Management System	

Unit 4

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Concept of Talent Engagement, Retention, Employee Engagement and Retention:Introduction, Best Practices	Digital and Classroom learning
	for Talent Engagement, Improving Employee Retention, Effective Talent Management	
2.	Contemporary Talent Management Issues, Challenges, Best Practices of Talent Management, Talent Management in India	Digital Self Learning

Suggested Readings

- 1. Cheese, Peter, Robert J Thomas and Elizabeth Craig, The Talent Powered Organization, Kogan PageLtd.
- 2. Stringer, Hank & Rusty Rueff, Talent Force: A New Manifesto for the Human Side of Business, Pearson Education, Prentice Hall Upper Saddle River, New Jersey
- 3. Sears David, Successful Talent Strategies, American Management Association, AMACOM, Press, New York
- 4. Lawyer III, Edward E, Talent: Making People your Competitive Advantage, Dave Ulrich, Jossey-Bass,

A Wiley Imprint

- 5. Phillips, Jack J, Lisa Edwards, Managing Talent Retention, An ROI Approach, Pfeiffer, A Wiley Imprint
- 6. David, Tony, Maggie Cutt, Neil Flynn, Peter Mowl and Simon Orme, Talent Assessment, Gower Publishing Ltd., Hampshire Ltd.

M. Com 4th Semester

Subject- DSC-1 - Business Ethics and Corporate Governance

(Paper Code-)

Max. Marks: 100 (75+25)

Credits: 5

Time Allowed: 3 Hours

Note for Examiners and Students:

- 7. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- 8. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective:

Unit 1- Business Ethics

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Introduction to Ethics and Business Ethics, Concepts	Digital and Classroom learning
	Values and Ethics	
2.	Nature, scope and purpose of business ethics	Digital Self learning
3.	Importance of Ethics & Moral standards	Digital and Classroom learning
4.	Ethics & Moral Decision Making	Digital and Classroom learning
5.	Ethical Principles in Business.	Digital Self learning

Unit 2: Organization Ethics

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Organizational Ethics , Ethical Corporate Behaviour – its development	Digital and Classroom learning
2.	Ethical Issues in the Functional Area - Marketing, Finance, Human Resource, and Information Technology	Digital and Classroom learning
3.	Ethics and Business System: Markets, Environment, Trade, Consumer Production and Marketing, Finance, HR	Digital and Classroom learning

Unit 3: Personal Growth and Lessons from Ancient Indian Educational System:

S.N.	Topic	Identification of the Topic in
		Blended mode
1.	Personal Growth and Lessons from Ancient Indian Educational System	Digital and Classroom learning
2.	Science and Human Values, Environmental Ethics	Digital and Classroom learning
3.	Corruption, and Gender Issues, Environmental Ethics	Digital and Classroom learning
4.	Corruption and Gender Issues, Ethics, Sexual Harassment and Discrimination.	Digital Self learning

Unit 4: Monopoly

S.N.	Topic	Identification of the Topic in Blended mode
1.	Need, purpose & relevance of Indian Ethos	Digital and Classroom learning
2.	Salient feature (Brain Stilling, Total Quality Mind, Intuition, Intellectual rational brain V/s Holistic-Spiritual Brain	Digital and Classroom learning
3.	Holistic Approach for Managers in Decision Making, Holistic Approach for Managers in Decision Making, Professional ethos and code of professional ethics.	Digital and Classroom learning
4.	Values Impact in Business, Indian Value System	Digital Self learning

Suggested Readings

- 1. S.S. Iyer Managing for Value (New Age International Publishers, 2002)
- 2. Laura P Hartman Abha Chatterjee Business Ethics (Tata McGraw Hill, 2007)
- 3. S.K. Bhatia Business Ethics and Managerial Values (Deep & Deep Publications Pvt.Ltd, 2000)
- 4. Velasquez Business Ethics Concepts and Cases (Prentice Hall, 6th Ed.)
- 5. Reed Darryl Corporate Governance, Economic Reforms & Development (Oxford).
- 6. Mathur UC Corporate Governance & Business Ethics (Mc Millan).
- 7. Human Values By: Prof. A.N. Tripathi New Age International
- 8. Wisdom Leadership By: Prof. S.K. Chakraborthy Wheeler Publication.
- 9. Corporate Governance2/e, MacMallin, OUP
- 10. The Management and ethics Omnibus- Chakraborty, OUP
- 11. Values and Ethics for Organizations, Chakraborty, OUP/OIP

M.Com- 4th Semester Advertising & Sales Management Paper Code-

Assessment

Internal Assessment Marks	Evaluation		Total Marks
25	End Term Marks: 75	Time: 3 Hours	100

Course Objective

The objective of the course is to establish a conceptual frame work for the study of advertising & sales promotion. This course will provide the student the ability to understand and utilise the skill of increasing sales.

Syllabus

UNIT-1

Sr. No	Topics	Mode of Learning
1.	Advertising: Concept, Types, form and importance. Role of Advertising in marketing process	Digital and Classroom Learning
2.		Digital and Classroom Learning

UNIT -2

Sr. No	Topics	Mode of Learning
1.	Message Decision: Determining advertising message; Developing advertising copy, Headline main copy, logo, illustration, appeal, layout, creativity in advertising	
2.	Advertising budget: objectives, preparation and methods of advertising budget	Digital and Classroom Learning

UNIT-3

Sr. No	Topics	Mode of Learning
1.	Media Planning & Scheduling: Types of media and their merits and limitations	Digital and Classroom Learning
2.	advertising through the internet. Key factors influencing media planning. Media decision: Media class, media vehicle & media option. Scheduling: flighting, pulsing & Continuous	Digital and Classroom Learning

UNIT-4

OITI	- 1	
Sr.	Topics	Mode of Learning
No	_	
1.	Organisation of Advertising Operation: In-house vs. advertising	Digital and
	agency arrangement, managing advertising relations	Classroom Learning
2.	Evaluation of advertisement and campaign effectiveness-Before	Digital and
	and after advertising tests and techniques	Classroom Learning
3.	Advertising in India- Social and regulatory aspect of advertising.	Digital Self/Aided
	Recent development & issues in advertising	Learning

Suggested Readings

- 1. Aaker, David A. Advertising Management, 4th ed. New Delhi, Prentice Hall of India,1985.
- 2. Borden, William H. Advertising, New York, John Wiley,1981.
- 3. Sengupta, Subroto. Brand Posiitoning Strategies for competitive advantages, New Delhi, Tata McGraw Hill,1990.

M.COM 4th Semester Subject-Service Marketing (Paper Code-)

Max. Marks: 100 (75+25)

Credits: 5

Time Allowed: 3 Hours

Note for Examiners and Students:

- 1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- 2. Internal evaluation is to be based on the parameters are to be decided by the University.

Objective: The course aims to acquaint the students with knowledge and understanding of environment issues and its impact on business.

Unit 1

S.N.	Topic	Identification of the Topic in Blended mode
1.	Introduction of Service: Meaning and Characteristics of Services; Goods and services comparative analysis, classification of services, Types of services, Reason for growth of service sector.	Digital and Classroom learning
2.	Difference between goods and services, The '7 Ps of Services; Expectations and perceptions of a service; Core and augmented service; Empowerment; Criticism of the new service management school of thought.	Digital Aided Learning
3.	Problems of service organization.	Digital Self learning

Unit 2

S.N.	Topic	Identification of the Topic
		in Blended mode
1.	Service product development, Strategies for service	Digital and Classroom
	marketing.	learning
2.	Service Design: The concept of design; Classification	Digital and Classroom
	of service: a design issue; Objects of the service	learning
	processes, Customer contact; service blueprint.	
3.	Service Quality: Definitions of quality; Standards; The	Digital and Classroom
	Gaps Model of Service Quality; Determinants for	learning
	service quality, Implications for service quality.	

S.N.	Topic	Identification of the Topic
		in Blended mode
1.	Relationship marketing, Reasons for to keep and	Digital and Classroom
	improve relationship with customers, Need of	learning
	relationship marketing.	
2.	5 E's of relationships marketing, Application of	Digital and Classroom
	relationship marketing.	learning
3.	Demand and Capacity Management: The basic	Digital and Classroom
	problem: perish ability; Demand- supply	learning
	management / reduce mismatch between supply and	

demand;	Employee	empowerment,	customer
involveme	nt in service.		

Unit 4

S.N.	Topic	Identification of the Topic in Blended mode
1.	Branding of services, Brand loyalty, Advertising of	Digital and Classroom
	services, Service Communications.	learning
2.	Integrated marketing communications; The role for	Digital and Classroom
	communications; Key communication variables;	learning
	Corporate identity; Monitoring and Evaluating the	
	Service: Customer satisfaction evaluation.	
3.	Customer complaints management system; Service	Digital Self learning
	recovery; Effective complaint-handling procedures;	
	Guarantees; Customer defection.	

Suggested Readings

- 1. Peter Mudie and Angela Pirrie: Services Marketing Management, Elsevier Ltd.
- 2. Audrey Gilmore. Services Marketing and Management. SAGE
- 3. K. Douglas Hoffman and John E.G. Bateson. Services Marketing Concepts, Strategies and Cases. Cengage
- 4. Steve Baron and Kim Harris. Services Marketing Text and Cases. Macmillan
- 5. R.Srinivasan. Services Marketing: The Indian Context. PHI
- 6. Ravi Shanker. Services Marketing. Excel
- 7. Rama MoahanaRao. Services Marketing. Pearson